

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 28<sup>th</sup> May, 2019**

**No. 231**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 17/2019 – State Tax**

**Date: 10<sup>th</sup> April, 2019**

**NOTIFICATION**

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No. 44/2018- State Tax, dated the 10<sup>th</sup> September, 2018, , namely:—

In the said notification, in the first paragraph, after the fourth proviso, the following proviso shall be inserted, namely: –

“Provided also that the details of outward supply of goods or services or both in FORM GSTR-1 of the Sikkim Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13<sup>th</sup> April, 2019.”

**Manoj Rai  
Additional Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.**